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The Directors
Michaela Community Schools Trust
North End Road
Wembley
Middlesex
HA9 0UU

Our ref: MEH/EW/62461/PT

13 December 2022

Dear Sir or Madam

Michaela Community Schools Trust – Company Number: 07645701
Internal Control System

In the course of our recent visit in connection with the audit of the accounts for the year ended 31 August 2022 certain weaknesses in procedures and controls came to our notice. These matters are analysed in the table below. We are writing to you in order to draw attention to these matters and to suggest ways in which the system could be improved.

As explained in the letter of engagement sent to you on 18 October 2022 our audit work involves evaluating only those systems and internal controls in the school upon which we rely for the purpose of determining our audit procedures. Accordingly, our audit may not have identified, and the comments in this letter may not be a comprehensive record of, all weaknesses that may exist.

The responsibility for maintenance of an adequate system of internal control as well as for the prevention and detection of irregularities and fraud rests with management. We are not required to search specifically for fraud and therefore cannot be relied upon to disclose all such matters. However, our audit was planned so that we would have reasonable expectation of detecting material mis-statements in the accounts resulting from irregularities or fraud.

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Observation	Implication	Recommendation	Client Response
We note that the disposal of laptops was incorrectly accounted for, with the disposal proceeds posted to the fixed asset register	The fixed asset register was not up to date.	All fixed asset movements should be recorded.	Noted. These laptops predated the current fixed asset register.
We note that no depreciation charge for the year is posted into the fixed asset register	The fixed asset register was not up to date.	All fixed asset movements should be recorded.	Depreciation is normally calculated by the auditors as part of the year end procedures.
A board skills audit has not been undertaken recently, although we note that one was being considered on opening a second school.	There could be a skills gap that has not been identified	A skills audit should be undertaken.	There have been no changes to the board since the previous skills audit was completed.
There appears to have been no movement in the monetary value of stock from FY21 to FY22. A year end count was not undertaken due to the low level of stock held but items have been sold.	The accounting records are not up to date. There is a risk of misappropriation of school assets.	Complete a stock count and update the accounting records as soon as practicable.	Noted. This was an oversight at the year end. We hold minimal amounts of PE uniform items, amounts are negligible.
The Risk Register has not been	The ESFA requirement to	Review and update the Risk	Adopted at FGB meeting on

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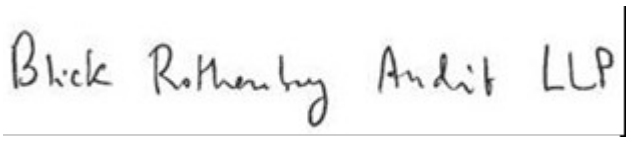
adopted.	regularly review and update the Risk Register is not being met.	Register as soon as is practicable.	
The internal audit reports are not being reviewed by the Finance Trustees.	The Finance Trustees may not be aware of any findings.	Ensure that the Finance Trustees receive the internal audit reports being prepared by Juniper at the same time as the Principal and Finance Officer.	Noted. The reports are shared at FGB meetings, but will ask Juniper to include Finance Governors in initial circulation.

Yours faithfully



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